

## **Cash flow forecasting as an element of integrated reporting: An empirical study**

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### **Abstract**

© 2015, Asian Social Science. All rights reserved. The article is devoted to the practical aspects of integrated reporting cash flow forecasts. The proposed formation method is based on the fuzzy logics and the procedure of expert evaluations. As the result of a premade theoretical analysis of integrated reporting, an algorithm for cash flow forecasting has been developed. Additionally, an example of practical application of the covered method based on integrated reporting data of JSC Nizhnekamskneftekhim has been included.

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### **Keywords**

Cash flow, Computer program, Expert evaluations, Forecasting, Fuzzy sets, Integrated reporting